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Washington, DC 20549

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NYSE Group

May 12, 2008

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

PROCESSED

MAY 1 4 2008

THOMSON RELITERS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Verso Paper Corp., Common Stock, \$.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 8, 2008. Tentative listing date — May 13, 2008.

Sincerely,

